

From: Division for Libraries, Technology, and Community Learning,
Public Library Development

The following is provided to assist public libraries in municipalities considering exemption from the county library tax for 2012.

How does a public library or county calculate qualification for exemption from the county library tax for 2012?

Under Wisconsin Statute 43.64(2), municipalities with public libraries may be exempt from the county library tax if they appropriate locally an amount above the defined minimum. In order to determine if a municipality may request an exemption from the county library tax for 2012 (the tax the county board will set in the fall of 2011 and expend in 2012), complete the following calculations.

1. Determine the 2010 equalized value of the property taxed for 2011 county library service. This will be the 2010 total county equalized value less the equalized value of any communities exempting from the county library tax for 2011 (municipalities exempted from the appropriation levy set in the fall of 2010).
2. Determine the total county library services appropriation for 2011. This will be the appropriation made in the fall of 2010 for all 2011 county library service.
3. Divide the appropriation amount determined in step 2 by the equalized value determined in step 1. This is the county library tax levy rate for 2011 (the appropriation made in the fall of 2010).
4. Multiply the county tax levy rate from step 3 by the 2011 equalized value of the municipality being considered for exemption. The result is the minimum amount the municipality must appropriate for 2012 to exempt itself from the county library tax levy for 2012.
5. Compare the minimum amount calculated in step 4 with the 2012 municipal appropriation for the library (the appropriation made by the municipality in the fall of 2011). The municipal appropriation cannot include any state, federal, or county payments provided specifically for library services.

If the municipal appropriation is greater than the minimum amount required for exemption, the municipality may request to be exempted from the county tax. The exemption may be refused if by September 1, of any year the county board determines the public library has not complied with any minimum standards of operation approved under s.43.11(3)(d).

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